



Te Kōhaka o Tūhaitara Trust

ANNUAL REPORT: TO 30 JUNE 2017

Statement of Performance



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Please refer to www.tuhaitarapark.org.nz for further information

CHAIRPERSON REPORT

Tēnā koutou katoa

It is my great pleasure to present the 2016/17 Annual Report.

Firstly, I would like to thank the Trust Settlers, Waimakariri District Council and Te Rūnanga o Ngāi Tahu, for their continued support and commitment to the work being carried out by the Trust.

That support, along with the contributions of our project partners and volunteers, who represent the broad diversity of New Zealand, has meant another successful year and step closer to realising the vision of restoring Tūhaitara Coastal Park.

Our environmental and educational focus over the past year has been to consolidate the gains we have made and support those areas through educational initiatives both internally through our Biota Node programme and externally with providers including the University of Canterbury (UC).

Our growing relationship with the UC has seen the park become a location for fieldwork for Engineering, Geography and Forestry School students. The successful bid for a joint research project between UC, the University of Hawaii and the Trust on Tūtaepatu Lagoon sees international recognition of the work we are doing at Tūhaitara Coastal Park.

Other initiatives we have been involved with this year have seen the Trust and Park promoted widely to new audiences. These include the Centre of Contemporary Art (COCA) Precarious Nature Exhibition, which ran over summer at their Christchurch gallery and our involvement with external events including the Christchurch Estuary Festival and the Seven Rivers Seven Weeks water documentary.

On the ground, we continued planting native species throughout the Biota Node network, which now totals 20 sites, the second stage of the proposed 10,000 podocarp forest at Woodend Beach and on the fore dune at Woodend Beach and the Ocean outfall.

We passed 1000 animal pests trapped in the park since we started the programme in March 2012 and extended trap lines into The Pines Beach wetland and the Pegasus Town Eastern Conservation Management Area.

This year we received confirmation that areas within The Pines and Kairaki Beaches recovery zone will be incorporated into the Park. This is exciting and gives us an opportunity to continue the rehabilitation of Tūhaitara Coastal Park, contribute to the vibrancy of these beach communities and work towards financial independence through residential and commercial leases.

Finally, I would like to thank my fellow Trustees, the Trust General Manager and Secretary for their commitment over the past year and; acknowledge the many people and organisations who have volunteered their time and expertise to the Trust.

Tihei mauri ora



Catherine McMillan

TRUSTEES AND STAFF



Trustees: Joseph Hullen (Deputy Chair), Catherine McMillan (Chair), Joan Burgman, Neville Atkinson, Alan Jolliffe, Nukuroa Tirikatene-Nash



Greg Byrnes
General Manager

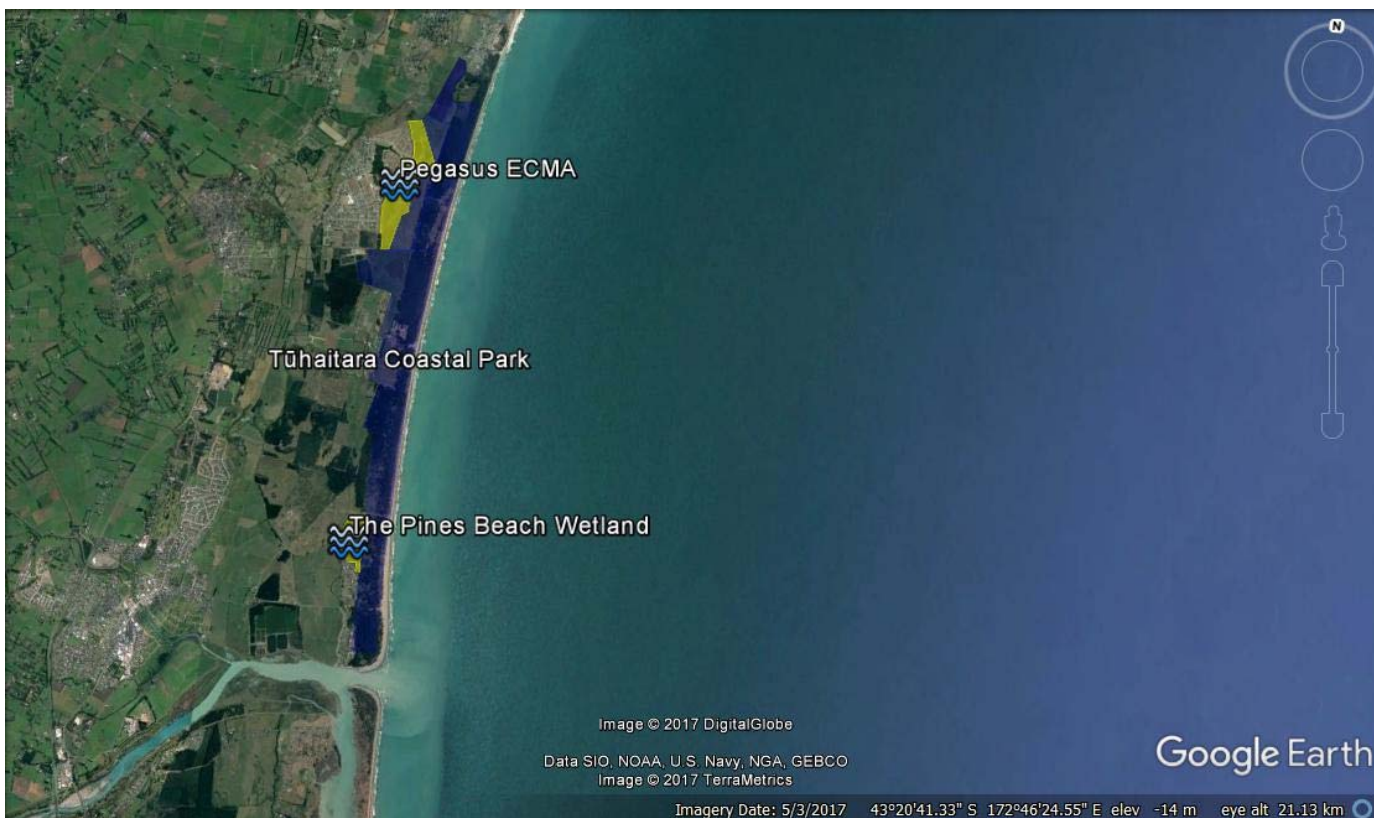
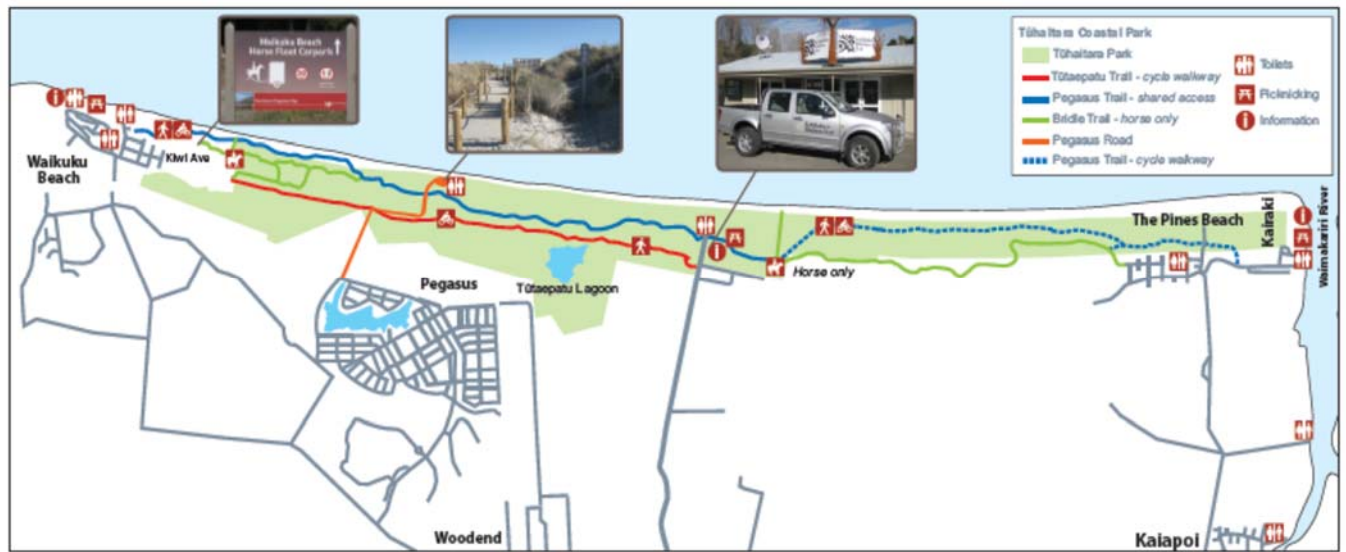


Karen Friedauer
Trust Secretary

Attendance: 11 meetings

C McMillan: Chair	9
J Hullen: Deputy	4
N Atkinson:	9
H Burgman:	6
A Jolliffe:	9
N Tirikatene -Nash:	10

PARK MAP



Independent Auditor's Report

To the readers of Te Kohaka o Tuhaitara Trust's financial statements and performance information for the year ended 30 June 2017

The Auditor-General is the auditor of Te Kohaka o Tuhaitara Trust (the Trust). The Auditor-General has appointed me, John Mackey, using the staff and resources of Audit New Zealand, to carry out the audit of the financial statements and performance information of the Trust on his behalf.

Opinion

We have audited:

- the financial statements of the the Trust on pages 9 to 23, that comprise the statement of financial position as at 30 June 2017, the statement of comprehensive income, statement of changes in equity and statement of cash flows for the year ended on that date and the notes to the financial statements that include accounting policies and other explanatory information; and
- the performance information of the the Trust on pages 24 to 39.

In our opinion:

- the financial statements of the the Trust on pages 9 to 23:
 - present fairly, in all material respects:
 - its financial position as at 30 June 2017; and
 - its financial performance and cash flows for the year then ended; and
 - comply with generally accepted accounting practice in New Zealand in accordance with Public Benefit Entity Simple Format Reporting – Accrual (Public Sector) Standards; and
- the performance information of the Trust on pages 24 to 39 presents fairly, in all material respects, the the Trust's actual performance compared against the performance targets and other measures by which performance was judged in relation to the the Trust's objectives for the year ended 30 June 2017.

Our audit was completed on 25 September 2017. This is the date at which our opinion is expressed.

The basis for our opinion is explained below. In addition, we outline the responsibilities of the Trustees and our responsibilities relating to the financial statements and the performance information, and we explain our independence.

Basis for opinion

We carried out our audit in accordance with the Auditor-General's Auditing Standards, which incorporate the Professional and Ethical Standards and the International Standards on Auditing (New Zealand) issued by the New Zealand Auditing and Assurance Standards Board. Our responsibilities under those standards are further described in the Responsibilities of the auditor section of our report.

We have fulfilled our responsibilities in accordance with the Auditor-General's Auditing Standards.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Responsibilities of the Trustees for the financial statements and the performance information

The Trustees are responsible on behalf of the the Trust for preparing financial statements that are fairly presented and that comply with generally accepted accounting practice in New Zealand. The Trustees are also responsible for preparing the performance information for the the Trust.

The Trustees are responsible for such internal control as they determine is necessary to enable them to prepare financial statements and performance information that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements and the performance information, the Trustees are responsible on behalf of the Trust for assessing the Trust's ability to continue as a going concern. The Trustees are also responsible for disclosing, as applicable, matters related to going concern and using the going concern basis of accounting, unless the Trustees intend to liquidate the the Trust or to cease operations, or have no realistic alternative but to do so.

The Trustees' responsibilities arise from the Local Government Act 2002 and other relevant Act or document (such as a Trust Deed).

Responsibilities of the auditor for the audit of the financial statements and the performance information

Our objectives are to obtain reasonable assurance about whether the financial statements and the performance information, as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion.

Reasonable assurance is a high level of assurance, but is not a guarantee that an audit carried out in accordance with the Auditor-General's Auditing Standards will always detect a material misstatement when it exists. Misstatements are differences or omissions of amounts or disclosures, and can arise from fraud or error. Misstatements are considered material if, individually or in the aggregate, they could reasonably be expected to influence the decisions of readers,¹ taken on the basis of these financial statements and the performance information.

For the budget information reported in the financial statements and the performance information, our procedures were limited to checking that the information agreed to the Trust's statement of intent.

We did not evaluate the security and controls over the electronic publication of the financial statements and the performance information.

As part of an audit in accordance with the Auditor-General's Auditing Standards, we exercise professional judgement and maintain professional scepticism throughout the audit. Also:

- We identify and assess the risks of material misstatement of the financial statements and the performance information, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- We obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Trust's internal control.

¹ Appointed Auditors shall replace "readers" with an equivalent addressee such as "shareholders" where an actual private sector ownership interest exists or where a private sector ownership interest is anticipated.

- We evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Trustees.
- We evaluate the appropriateness of the reported performance information within the Trust's framework for reporting its performance.
- We conclude on the appropriateness of the use of the going concern basis of accounting by the Trustees and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Trust's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements and the performance information or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Trust to cease to continue as a going concern.
- We evaluate the overall presentation, structure and content of the financial statements and the performance information, including the disclosures, and whether the financial statements and the performance information represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with the Trustees regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Our responsibilities arise from the Public Audit Act 2001.

Other Information

The Trustees are responsible for the other information. The other information comprises the information included on pages 3 to 5, but does not include the financial statements and the performance information, and our auditor's report thereon.

Our opinion on the financial statements and the performance information does not cover the other information and we do not express any form of audit opinion or assurance conclusion thereon.

In connection with our audit of the financial statements and the performance information, our responsibility is to read the other information. In doing so, we consider whether the other information is materially inconsistent with the financial statements and the performance information or our knowledge obtained in the audit, or otherwise appears to be materially misstated. If, based on our work, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Independence

We are independent of the Trust in accordance with the independence requirements of the Auditor-General's Auditing Standards, which incorporate the independence requirements of Professional and Ethical Standard 1 (Revised): Code of Ethics for Assurance Practitioners issued by the New Zealand Auditing and Assurance Standards Board.

Other than the audit, we have no relationship with, or interests in, the Trust.



John Mackey
Audit New Zealand
On behalf of the Auditor-General
Christchurch, New Zealand

Te Kōhaka o Tūhaitara Trust

Entity information for the year ended 30 June 2017

Legal Name:

Te Kōhaka o Tūhaitara Trust (the Trust)

Type of entity and legal basis

Te Kōhaka o Tūhaitara Trust is a Trust established to manage and administer the Recreation Reserve contained in the deed of interest of Ngāi Tahu Whanau and other New Zealanders in terms of the Reserves Act 1977. The Trust is jointly governed by Te Rūnanga o Ngāi Tahu and the Waimakariri District Council and is a Council Controlled Organisation as defined under section 6 of the Local Government Act 2002.

The Trust received a Certificate of Registration under the Charities Act 2005 from the Charities Commission. The Trust is exempt from income tax under the Charities Act 2005.

Objective:

The objective of the Trust is to manage and administer the reserves under a management plan in accordance with the Trust Deed for so long as the Reserve is classified as a recreation reserve pursuant to the Reserves Act 1977.

Trustees:

The Trust comprises a Board of 6 Trustees who oversee the governance of the trust, a General manager who is responsible for the day-to-day operations and reporting to the Trust. Three of the Trustees are appointed by the Waimakariri District Council and three by Te Rūnanga o Ngāi Tahu.

Main sources of the Trust's cash and resources:

Operating grants received from the Waimakariri District Council, project grants from Te Rūnanga o Ngāi Tahu and non government agencies are the primary sources of funding to the Trust.

Outputs:

Refer to the statement of service performance.

Further information can be found in the statement of accounting policies.

The accompanying notes form part of these financial statements

Te Kōhaka o Tūhaitara Trust

Statement of Comprehensive Revenue and Expense for the period ending 30 June 2017

	Note	Actual Period ending 30 June 2017	Period ending 30 June 2016
Revenue			
Interest		3,189	3,614
Grant - Council Administration/Operations	1	37,457	37,359
Grant - Immediate Steps: Tūtaepatu Lagoon Restoration	2	-	31,759
Grants - Other	2	103,987	75,236
Lease Rental & Rates Revenue		39,538	37,918
Miscellaneous Revenue		3	741
Field Guide/ Merchandise Sales		191	313
Donations		2,845	1,004
Assets donated		8,000	7,740
Total Revenue		195,210	201,599
Expenses			
Advertising		1,825	868
Audit Fee	4	6,457	6,359
Bank Fees and Interest		103	100
Biota Nodes Enhancement		5,162	3,408
Boardwalk and Cycle Way and Tūtaepatu Lagoon Expenses		35,826	40,362
Building & Grounds Maintenance / Rates		567	70
Functions / Community Events		1,677	483
Communications Strategy		1,271	340
Cultural Education Programme & Field Booklet		6,964	1,436
Employment /Operations Expenses	3	88,719	89,611
Fire Clearance/Prevention		-	-
Depreciation of property,plant and equipment	5	41,006	37,328
Contract landscape Projects		-	3,022
Insurance		2,182	2,286
Lease Expenses		-	-
Maintenance /Park Services		4,769	4,825
Office Expenses -Equipment,Stationery etc		5,973	5,696
Pa Herekeke		-	-
Pines Beach Wetlands		-	14,887
Podocarp Forest Expenses		2,750	-
Red Zone Land submissions		2,021	-
Storm damage repairs		-	-
Sundry Expenses		1,349	811
Vehicle Expenses		5,525	4,944
Loss on disposal of assets		-	-
Total expenses		214,146	216,836
Operating Surplus/ (deficit) before tax		(18,936)	(15,237)
Income tax expense		-	-
Surplus / (deficit) after tax		(18,936)	(15,237)
Other comprehensive revenue and expense			
Gain/ (Loss) on asset revaluation		-	230,948
Total other comprehensive revenue and expense		-	230,948
Total comprehensive revenue and expense		(18,936)	215,711

The accompanying notes form part of these financial statements

Te Kōhaka o Tūhaitara Trust

Statement of Movements in Equity for the period ending 30 June 2017

	Note	June 2017 \$	June 2016 \$
Equity at start of Period		4,891,677	4,749,672
Correction of Error	17	-	(73,706)
Total Comprehensive revenue and expense (2016 as restated)	12	(18,936)	215,711
Trust Equity at end of Period	12	<u>4,872,741</u>	<u>4,891,677</u>

The accompanying notes form part of these financial statements

Te Kōhaka o Tūhaitara Trust

Statement of Financial Position as at 30 June 2017

	Notes	June 2017 \$	June 2016 \$
Assets			
Current Assets			
Cash and Cash equivalents	6	26,027	24,231
Debtors and prepayments	7	12,132	6,795
Investments	8	106,593	103,488
Total current assets		<u>144,752</u>	<u>134,514</u>
Non-Current Assets			
Property, Plant and Equipment	5a	4,742,395	4,765,752
Intangible Assets - Carbon credits	5b	27,478	27,478
Total non-current assets		<u>4,769,873</u>	<u>4,793,230</u>
Total Assets		<u>4,914,625</u>	<u>4,927,744</u>
Liabilities			
Current			
Creditors and accrued expenses	9	28,618	25,273
Employee costs payable	10	4,847	7,159
Revenue received in advance	11	8,419	3,635
Total current liabilities		<u>41,884</u>	<u>36,067</u>
Total Liabilities		<u>41,884</u>	<u>36,067</u>
Net Assets		<u>4,872,741</u>	<u>4,891,677</u>
General Equity	12	2,087,344	2,106,280
Revaluation Reserve	12	2,785,397	2,785,397
Trust Equity	12	<u>4,872,741</u>	<u>4,891,677</u>

Signed

Te Kōhaka o Tūhaitara Trust Chairperson



Chairperson



Trustee

DATED: 25th September 2017

The accompanying notes form part of these financial statements

Te Kōhaka o Tūhaitara Trust

Statement of Cashflows

for the period ending 30 June 2017

	June Actual 2017	June Actual 2016
<i>Cash flows from operating activities</i>		
Receipts from Customers	-	-
Interest Received	3,189	3,658
Donations	2,845	1,004
Field Guide Sales	191	313
Grant - Immediate Steps:Tūtaepatu Lagoon Restoration/ Pines Wetland	-	31,759
Grant Te Putea Whakakakaha Mahika Kai	80,472	80,472
Grant Waimakariri District Council	31,000	31,000
Grant Tracks/Reserves Maintenance	19,160	20,000
Grant Pest Surveillance	2,200	10,000
Grant Biota Nodes/Tuia Project	-	5,000
Landscaping Services He Waka Tapu/Te Whatu Manawa	-	5,000
Lease Rental & Rates Revenue	39,322	38,078
Miscellaneous Revenue	-	1,655
Payments to Suppliers and employees	(166,009)	(180,962)
Interest paid/bank fees	(65)	(65)
He Waka Tapu / Te Whatu Manawa expenses	-	(3,022)
Net Goods and Services Tax	537	11,737
Net Cash Flows from Operating Activities	12,842	55,627
<i>Cash flows from investing and financing activities</i>		
Receipts from sale of property, plant, and equipment	-	-
Receipts from sale of investments	103,467	100,074
Proceeds from loans	-	-
Proceeds from capital contribution	-	-
Payments to acquire property, plant, and equipment	(7,920)	(46,012)
Payments to acquire investments	(106,593)	(103,488)
Repayment of loans	-	-
<i>Net cash flow from investing and financing activities</i>	(11,046)	(49,426)
Net increase(decrease) in cash for the year	1,796	6,201
Add opening bank accounts and cash, including bank overdraft	24,231	18,030
Closing bank accounts and cash, including bank overdraft	26,027	24,231

The accompanying notes form part of these financial statements

Te Kōhaka o Tūhaitara Trust

Statement of Accounting Policies

Reporting entity

The Trust has designated itself as a Tier 3 Public Benefit Entity for the purposes of International Public Sector Accounting Standards. The main source of the Trust's income are grants from Te Rūnanga o Ngāi Tahu and other independent parties along with a grant for operations from Waimakariri District Council.

The financial statements of Te Kōhaka o Tūhaitara Trust are for the period ended 30 June 2017. The financial statements were authorised for issue by the Board of Trustees on the 25 September 2017.

Basis of preparation

The financial statements of Te Kōhaka o Tūhaitara Trust have applied PBE SFR-A (PS) Public Benefit Entity Simple Format Reporting - Accrual (Public Sector) Standards on the basis that the Trust does not have public accountability (as defined) and has total annual expenses of less than \$2 million.

All transactions in the financial statements are reported using the accrual basis of accounting.

The financial statements are prepared on the assumption that the Trust will continue to operate in the foreseeable future.

The financial statements and information provided are presented in New Zealand dollars (NZD)

Significant accounting policies

The following specific accounting policies which materially affect the measurement of financial performance and financial position have been applied:

Revenue

Revenue is measured at fair value of consideration received. Revenue from the leases is recognised over the term of the lease on a straight line basis.

Interest is accounted for using the effective interest method that is as it is earned.

Where a physical asset is donated or vested in the Trust for nil or nominal consideration the fair value of the asset received is recorded as revenue. Assets vested in the Trust are recognised as revenue when control over the asset is obtained.

Grants received from the Waimakariri District Council are restricted for the purposes of the trust meeting its objectives as specified in the trust deed. Council, government and non-government grants and donations are recognised as revenue when they become receivable unless there is an obligation to return the funds if conditions of the grant are not met. If there is such an obligation the grants are initially recorded as grants received in advance, and recognised as revenue when conditions of the grants are satisfied.

Sale of goods and services: Revenue from the sale of goods and services is recognised when the goods /services are sold or provided to the customer.

Investments

Investments in bank deposits are initially measured at fair value plus transaction costs.

After initial recognition investments in bank deposits are measured at amortised cost using the effective interest rate method. Gains and losses when the asset is impaired or derecognised are recognised in the surplus / (deficit).

At each balance date the Trust assesses whether there is any objective evidence that an investment is impaired. Any impairment losses are recognised in the surplus / (deficit).

Goods and Service Tax (GST)

The Trust is registered for GST. The financial statements are prepared exclusive of GST, with the exception of receivables and payables, whose invoices include GST.

Income Tax

The Trust received a Certificate of Registration under the Charities Act 2005 from the Charities Commission.

The Trust is exempt from income tax under the Charities Act 2005.

Trade and other payables

Trade and other payables are stated at amortised cost.

Employee Benefits

Wages, salaries and annual leave are recorded as an expense as staff provide services and become entitled to wages, salaries, and leave entitlements. Any trustees' payments are made by the governing entities of Ngāi Tahu and the Waimakariri District Council. There may from time to time be volunteer services rendered. These are not recognised as revenue or expenditure as the trust is unable to reliably measure the fair value of the services received.

Other Expenditure

Expenditure items are expensed when the related service or good has been received.

Bank accounts and cash

Bank account and cash includes cash on hand, cheque or savings accounts.

Bank overdrafts are shown within borrowings as a current liability in the Statement of Financial Position.

Debtors

Debtors are initially recorded at the amount owed. When it is likely the amount owed (or some portion) will not be collected, a provision for impairment is recognised and the loss recorded as a bad debt expense.

Property plant and equipment

The Reserve management plan provides for the acquisition and establishment of assets that will be owned by the Trust. The following policy will be followed by the Trust.

Recognition and measurement

Items of property, plant and equipment are measured at cost or valuation less accumulated depreciation and impairment losses.

Cost includes expenditures that are directly attributable to the acquisition of the asset. The cost of self-constructed assets includes the cost of materials and direct labour, any other cost directly attributable to bringing the asset to a working condition for its intended use.

Revaluations

Land is initially recorded at a valuation deemed appropriate at the time of transfer, by an independent valuer, based on a fair market value.

Land and buildings are revalued with sufficient regularity to ensure that their carrying amount does not differ materially from fair value.

The net revaluation results are credited or debited to total other comprehensive revenue and expense and are accumulated to an asset revaluation reserve in equity. Where this would result in a debit balance in the asset revaluation reserve, this balance is not recognised in total other comprehensive revenue and expense but in the surplus or deficit. Any subsequent increase on revaluation that reverses a previous decrease recognised in the surplus or deficit will be recognised first in the surplus or deficit up to the amount previously expensed and then recognised in total other comprehensive revenue and expense.

Subsequent costs

Costs incurred subsequent to initial acquisition are capitalised only when it is probable that the future economic benefits embodied within the part will flow to the Trust, and its cost can be measured reliably. The costs of the day-to-day servicing of property, plant and equipment are recognised in the Statement of Comprehensive Revenue and Expense as incurred.

The residual value and useful life of an asset is reviewed, and adjusted if applicable, at each financial year-end.

Depreciation

Land

Buildings	20-26 years	(3% -5%)
Plant And Machinery	3 - 12 years	(8% - 33%)
Computer Equipment	3 - 4 years	(25% - 33%)
Motor Vehicle	5 years	(20%)
Reserve Land Restoration costs	10 - 40 years	(2.5% - 10%)

Intangible assets

Measurement and recognition of carbon credits to be recorded at cost when received as stated in Tier 3 standard (A64) "material donated assets with a useful life of 12 months or more to be recorded on receipt as revenue at readily obtainable value".

Impairment of non-financial assets

Assets with finite useful life are reviewed for impairment whenever events or changes in circumstances indicate that the carrying amount may not be recoverable. An impairment loss is recognised for the amount by which the asset's carrying amount exceeds its recoverable amount. The recoverable amount is higher of an asset's fair value less costs to sell and value in use.

Value in use is depreciated replacement cost for an asset where the future economic benefits or service potential of the asset are not primarily dependent on the asset's ability to generate

net cash inflows and where the trust would, if deprived of the asset, replace its remaining future economic benefits or service potential.

If an asset's carrying amount exceeds its recoverable amount, the asset is impaired and the carrying amount is written down to the recoverable amount. The impairment loss is recognised against the revaluation reserve. Where this would result in a debit balance in the revaluation reserve, the balance is recognised in the surplus or deficit. The reversal of an impairment loss is credited to the revaluation reserve. However, to the extent that an impairment loss was previously recognised in the surplus or deficit, a reversal of the impairment loss is also recognised in the surplus or deficit.

Provisions

The Trust recognises a provision for future expenditure of uncertain amount or timing when there is a present obligation (either legal or constructive) as a result of a past event, it is probable that expenditures will be required to settle the obligation and a reliable estimate can be made of the amount of the obligation. Provisions are not recognised for future operating losses.

Provisions are measured at the present value of the expenditure expected to be required to settle the obligation using a discount rate that reflects current market.

Creditors and accrued expenses

Creditors and accrued expenses are measured at the amount owed.

Employee costs payable

A liability for employee costs payable is recognised when an employee has earned the entitlement.

These include salaries and wages accrued up to balance date and annual leave earned but not yet taken at balance date.

Changes in accounting policies

There has been no change to the accounting policies in this financial year.

Te Kōhaka o Tūhaitara Trust

Notes to and forming part of the financial statements for the year ended 30 June 2017

Changes in Accounting policies and transition to the new PBE SFR-A (PS) Standard

This is the second set of financial statements prepared using the new PBE SFR-A (PS) standard.

Note 1. Council funding

	2017	2016
Council funding	37,457	37,359
Total council funding	37,457	37,359

Note 2. Other grants received

	2017	2016
Project grants lagoon restoration	-	31,759
Other grants non government	103,987	75,236
Total grants received	103,987	106,995

The grants received require the Trust to spend the funds on the recognised projects and provide supporting reports to stakeholders

Note 3. Employee related costs

	2017	2016
Salaries and wages	88,037	89,481
Other employee related costs	682	130
Employee related costs	88,719	89,611

Note 4. Audit Fees

	2017	2016
Audit fees for the financial statement audit	6,457	6,359
Total audit fee	6,457	6,359

Te Kōhaka o Tūhaitara Trust

Note 5a. Property Plant and Equipment
for the period ended 30 June 2017

	Cost					
	Land	Reserve Land Restoration	Buildings	Computer Equipment	Motor Vehicles	Plant and Equipment
						Total
Carrying amount at 1 July 2015	4,142,000	298,762	82,839	4,598	28,239	93,366
Additions	-	50,864	-	2,289	-	2,222
Revaluation Gain / (Loss)	235,000	-	(4,052)	-	-	-
Revaluation cost adjustment	-	-	(6,265)	-	-	-
Disposals	-	-	-	-	-	-
Carrying amount at 30 June 2016	4,377,000	349,626	72,522	6,887	28,239	95,588
Carrying amount at 1 July 2016	4,377,000	349,626	72,522	6,887	28,239	95,588
Additions	-	12,501	-	233	-	4,914
Revaluation Gain / (Loss)	-	-	-	-	-	-
Revaluation cost adjustment	-	-	-	-	-	-
Disposals	-	-	-	-	-	-
Carrying amount at 30 June 2017	4,377,000	362,127	72,522	7,120	28,239	100,502
						4,947,509
Accumulated depreciation and impairment losses						
Carrying amount at 1 July 2015	-	75,255	4,987	4,354	3,765	44,685
Depreciation expense	-	19,183	1,277	243	5,648	10,977
Revaluation accumulated depreciation adjustment	-	-	(6,265)	-	-	-
Impairment losses	-	-	-	-	-	-
Disposals	-	-	-	-	-	-
Carrying amount at 30 June 2016	-	94,438	-	4,597	9,413	55,662
						164,109

	Land	Reserve Land Restoration	Buildings	Computer Equipment	Motor Vehicles	Plant and Equipment	Total
Carrying amount at 1 July 2016	-	94,438	-	4,597	9,413	55,662	164,109
Depreciation expense		21,188	2,871	702	5,648	10,596	41,006
Revaluation accumulated depreciation adjustment	-	-	-	-	-	-	-
Impairment losses	-	-	-	-	-	-	-
Disposals	-	-	-	-	-	-	-
Carrying amount at 30 June 2017		115,626	2,871	5,299	15,061	66,258	205,115
Carrying amounts							
At 30 June 2015 and 1 July 2015	4,142,000	223,507	77,852	245	24,474	48,680	4,516,757
At 30 June 2016 and 1 July 2016	4,377,000	255,188	72,522	2,290	18,826	39,926	4,765,752
At 30 June 2017	4,377,000	246,502	69,650	1,821	13,178	34,244	4,742,395

Te Kōhaka o Tūhaitara Trust

**Notes to and forming part of the financial statements
for the year ended 30 June 2017**

Note 5b. Intangible Assets

	2017	2016
Carbon Credits	27,478	27,478

Based on the Allocation Plan dated 30 March 2012 the Te Kōhaka o Tūhaitara Trust received an allocation of 14,880 carbon credits. The initial tranche of 5,704 units were allocated as an opening balance. The identified remaining 9,176 carbon credits were issued in April 2013.

Note 6. Bank account and cash

	2017	2016
Cash on hand	100	100
Cheque Account	25,927	24,131
Total bank accounts and cash	26,027	24,231

Note 7. Debtors and prepayments

	2017	2016
Debtors	9,799	6,795
Provision for impairment	-	-
Net debtors	9,799	6,795
Prepayments	2,333	-
Total debtors and prepayments	12,132	6,795

Note 8. Investments

	2017	2016
Current portion		
Term deposits	106,593	103,488
Total investments	106,593	103,488

Note 9. Creditors and accrued expenses

	2017	2016
Creditors	22,161	18,914
Accrued expenses	6,457	6,359
Total creditors and accrued expenses	28,618	25,273

Note 10. Employee costs payable

	2017	2016
Annual leave	4,847	7,159
Total employee costs payable	4,847	7,159

**Notes to and forming part of the financial statements
for the year ended 30 June 2017**

Note 11. Revenue in advance

	2017	2016
Revenue in advance	8,419	3,635
Total revenue in advance	8,419	3,635

Note 12. Equity

	2017	2016
Accumulated surpluses		
Balance at 1 July	2,106,280	2,195,223
Correction of error (Note 17)	-	(73,706)
Surplus / (Deficit)	(18,936)	(15,237)
Balance at 30 June	2,087,344	2,106,280
Revaluation Reserve at beginning of year	2,785,397	2,554,449
Increase / (Decrease) in Asset Revaluation	-	230,948
Movements during year	-	230,948
Closing Revaluation Reserve	2,785,397	2,785,397
Trust Equity	4,872,741	4,891,677

Note 13. Capital commitments and contingencies

	2017	2016
No Capital commitments were recognised for the completion of stage six of the Tūtaepatu Lagoon project (June 2016 \$0).	-	-

Contingent Assets And Liabilities

As at 30 June 2017, the Trust did not have any contingent assets (2016:nil). There were no contingent liabilities at balance date (2016: nil).

Note 14. Related Parties Associates

Te Kōhaka o Tūhaitara Trust/Waimakariri District Council

The Trust is a Council Controlled Organisation (CCO). The Trust was formed in response to negotiations between the Crown and Te Rūnanga o Ngāi Tahu over the coastal reserve land. The settlers of the Trust are Council and Te Rūnanga o Ngāi Tahu. The land administered by the Trust includes the Tūhaitara coastal reserve (which is subject to the Reserves Act 1971) and the Tūtaepatu Lagoon.

Related party disclosures have not been made for transactions with related parties that are within a normal supplier or client / recipient relationship on terms and conditions no more or less favourable than those that is reasonable to expect the Trust would have adopted in dealing with the party at arm's length in the same circumstances.

Related- party transactions significant to the trust requiring disclosure

The Trust received \$87,101 from the Waimakariri District Council in the form of a grant, audit fee, lease of land and maintenance contracts (2016: \$82,997). The Waimakariri District provides free administration and financial services to the Trust. As at 30 June 2017 the balance owed to the Trust was \$2,875 (2016: nil).

The Trust received a grant from Te Rūnanga o Ngāi Tahu of \$80,472 (2016: \$40,236).

**Notes to and forming part of the financial statements
for the year ended 30 June 2017**

Note 15. Trustee fees

No other payments have been made to Trustees during the financial year (2016: nil). Trustees payments are made by the governing entities of Ngāi Tahu and the Waimakariri District Council. There are no employment associated costs. There may from time to time be volunteer services rendered. These are not recognised as revenue or expenditure as the trust is unable to reliably measure the fair value of services received.

Note 16. Emissions Trading Scheme

The New Zealand Emissions Trading Scheme (ETS) became law on 28 September 2008 with the passing of the Climate Change Response (Emissions Trading) Amendment Act 2009 (the Act). The Act provides for carbon credits to be allocated to owners of pre- 1990 forest land pursuant to the New Zealand government's Allocation Plan. Te Kōhaka o Tūhaitara Trust registered its pre- 1990 land.

Based on the Allocation Plan dated 30 March 2012 Te Kōhaka o Tūhaitara Trust received an allocation of 14,880 carbon credits. The initial tranche of 5,704 units were allocated as an opening balance. The identified remaining 9,176 carbon credits were issued in April 2013.

Additionally, under the ETS Te Kōhaka o Tūhaitara Trust will have an obligation to account for any emission released as a consequence of deforestation of pre-1990 land by surrendering credits equal to the extent of that emission. Te Kōhaka o Tūhaitara Trust has no liability for deforestation as at 30 June 2017. (2016 nil)

Note 17 Correction of errors

Carbon credits were originally valued at fair value in the financial statements for the year ended 30 June 2015. Public Benefit Entity simple format accrual accounting standards required recognition at the readily obtainable value at 1 July 2013. This had resulted in a correction to accumulated surpluses and intangible asset for the year ended 30 June 2016.

Accumulated surpluses

Accumulated surpluses had been corrected to recognise the removal of the fair value movement of carbon credits recognised in the year ended 30 June 2015 and adjust the value at which the carbon credits were initially recognised. An adjustment of \$73,706 was made in the year ended 30 June 2016.

Statement of Financial Position

Intangible assets at June 2016 were reduced by \$73,706 due to a change in measurement base from fair value to their readily obtainable value at 1 July 2013.

STATEMENT OF INTENT: YEAR ENDING 30 JUNE 2017

STATEMENT OF INTENT FOR THE YEAR ENDING 30 JUNE 2017

INTRODUCTION

Te Kōhaka o Tūhaitara Trust is a creation of Statute under the Ngāi Tahu (Tūtaepatu Lagoon Vesting) Act 1998, that gave effect to certain provisions of the Deed of 'On Account Settlement', signed on 14 June 1996 by the Crown and Te Rūnanga o Ngāi Tahu as representative of Ngāi Tahu, -

- (a) By vesting Tūtaepatu Reserve in Te Rūnanga o Ngāi Tahu; and
- (b) By providing for the establishment of a recreation reserve at Woodend.

Tūtaepatu Lagoon is defined in Schedule 1 of the Act; and the recreational lands are defined in schedule 2 of the Act.

The Act required the Waimakariri District Council and Te Rūnanga o Ngāi Tahu (The Settlers) to establish a Trust to manage and administer the reserves. By a Deed, dated 31 August 1998, the Settlers established a charitable Trust known as Te Kōhaka o Tūhaitara Trust, whereby the trustees shall be 3 appointed by the Waimakariri District Council and 3 from Te Runanga o Ngāi Tahu. The Ngāi Tahu (Tūtaepatu Lagoon Vesting) Act 1998 provides the legal mechanism for this to be achieved.

Te Kōhaka o Tūhaitara Trust is a Council Controlled Organisation (CCO) under the Local Government Act 2002, because the Council appoints half of the trustees.

Accordingly, the Trust must prepare an annual Statement of Intent and meet certain reporting requirements under the Local Government Act.

The purpose of the Statement of Intent is to specify the purpose, direction and objectives of the Trust and thereby providing an accountability mechanism for the operation of the Trust.

THE OBJECTS OF THE TRUST

The object of the Trust is to manage and administer the Reserve under the management plan prepared in accordance with the Trust Deed for so long as the Reserve is classified as a Recreation Reserve pursuant to the Reserves Act.

NATURE AND SCOPE OF ACTIVITIES

Tūhaitara Coastal Park covers approximately 575ha of land along the coastline from the Waimakariri River mouth to Waikuku Township. Stretching along the coast for 10.5 kilometres it comprises many natural features of local, regional and national importance to the people of New Zealand. As a coastal park, it will provide a range of opportunities to preserve Ngāi Tahu values, retain and enhance biodiversity, and provide recreational and educational opportunities for all people.

The Minister of Conservation has appointed the Trust as a local authority for the purpose of the Reserves Act 1977.

The Trust has commenced implementation of the adopted Management Plan.

The Reserves Act does not apply to the Tūtaepatu Lagoon, although the Tūhaitara Coastal Park and Waikuku Beach Reserves Management Plan does. Part B Waikuku Beach Reserve, which is administered by the Waimakariri District Council, is a separate Reserve but is also subject to the Reserve Management Plan as the land is contiguous.

GOVERNANCE ARRANGEMENTS

The Trust's policies and objectives are detailed in the Tūhaitara Coastal Reserve Management Plan. The Statement of Intent is the Trust's annual work programme aimed at meeting the vision *To create a coastal reserve which is founded on and expresses strong ecological, conservation and cultural values and provides opportunity for compatible recreation and education activities for all people of New Zealand and to uphold the mana of Ngāi Tahu Whānui by protecting and enhancing the mahinga kai values of Tūtaepatu lagoon.*

The Trust is required to meet at least twice per year to provide governance over the Trust's activities, and copies of minutes are distributed to the Settlers. The Trust meets monthly to ensure that the expectations required by the management plan are realised.

All staff, volunteer and contractors working in the Tūhaitara Coastal Park are required to comply with the Te Kōhaka o Tūhaitara Trust Coastal Park Health and Safety Plan.

OBJECTIVES & PERFORMANCE TARGETS 2016 -2017

All the listed performance targets will be prioritised and evaluated with consideration to the success in obtaining external funding and the needs of our adjoining communities.

The Trust will:

1. Manage and administer the Reserve in accordance with the approved Reserve Management Plan.
2. Ensure that the health and safety and employment conditions of Trust staff, contractors, and visitors meet relevant legislation.
3. Ensure all reporting mechanisms to the Settlers are timely and within their statutory timeframes.
4. Ensure that lease agreements are compatible with the Reserve Management Plan and finalised where necessary to maximise the revenue potential for the Trust.
5. Promote the cultural significance and history of the land; and ensure this is reflected in new programmes.
6. Maximise the opportunities for additional partnerships and sustainable funding to continue with the restoration of Tūtaepatu Lagoon.
7. Complete Stage Seven of the restoration of Tūtaepatu Lagoon.
8. Develop two performing biota nodes to progress the long-term goal of indigenous coastal forest along the length of the Tūhaitara Park.
9. Continue the rehabilitation of The Pines wetland.
10. Continue to develop and implement environmental education modules.
11. Ensure that access and maintenance programmes are in line with strategic plans and priorities and that they are appropriately resourced.
12. Provide and maintain a minimum 15 kilometres of walking, cycling, and bridle trails within the park for recreational purposes.
13. Ensure concessions for events and other activities on Trust land will have Health and Safety Plans and Public Liability Insurance. (Note: Concessions are not just for events, but can be for ice cream vehicles, coffee vehicles, and research activities; they are a mechanism to control all activities.)
14. Ensure all work programmes and maintenance activities are consistent with the Park's cultural, biodiversity, ecological, and recreation values.
15. Develop working partnerships with tertiary education providers.

INFORMATION TO BE PROVIDED TO THE SETTLORS

The Trust shall present:

- A six-monthly report on the Trust's activities shall be provided, in accordance with the Local Government Act 2002, on the financial performance and position and its progress towards the Performance Targets and other Measures contained in the Statement of Intent.
- An Annual Report shall be prepared in accordance with the Local Government Act 2002, and the reporting requirements prescribed from time to time by the Settlers.
- Copies of the minutes of meetings.
- The MOU between the Trust and the WDC sets out the partnership and requirements
- Ngāi Tahu have informed the Trust that it should report directly to Ngāi Tūāhuriri Runanga which will be done quarterly

OTHER REQUIREMENTS

Ratio of Trustee Funds to Total Assets

The ratio of Trust Funds to Total Assets shall be maintained at a minimum of least 90%.

Trust Funds means the retained earnings of the trust as at balance date.

Total Assets means all current and non-current assets of the Trust as at balance date.

Profits and Financial Reserves to be Distributed

The Trust will not distribute any profits or financial reserves during the financial year.

Interests in Other Organisations

The Trust will not purchase or accept an ownership interest in any other organisation, without the prior approval of the Settlers.

Commercial Value of the Trust

The Trustees' estimate of the value of the Trust is the level of retained earnings shown in the latest audited financial statements. The Trustees will consider the Trust's value annually as part of the preparation of the Annual Report.

Activities the Trust is Seeking Compensation from the Council

The Council provides administrative support and financial management for the Trust and compensates the three Council appointed trustees with meeting allowances.

From time to time the Trust may request the Council to assist the Trust by contributing to various projects on the Trust land. Other than in these circumstances, there are no activities that the Trust is seeking compensation from the Council, other than for any land leased to the Council, which will be on normal commercial terms and conditions.

Accounting Policies

See page 14.

STATEMENT OF SERVICE PERFORMANCE YEAR ENDED 30 JUNE 2017

PERFORMANCE MEASUREMENT IN RELATION TO TARGETS AND OBJECTIVES

Tūhaitara Coastal Park can be likened to a Whārenui, providing shelter, a link to ancestors, a place to welcome, a place to nurture and educate, a place of pride and of safety, and a place to feast.

The Poutokomanawa, heart, or main beam is the vision. The four pillars of the vision are the amo, or vertical supports. The tahuhu, or backbone, is our values. The koruru, or point of the gable, is Tūhaitara, our ancestor. The paepae, or threshold, was the gifting of the lands to the people of New Zealand, and the kūwaha, or front door, is the way we engage with that wider New Zealand community.

Our story continues to evolve; we will carve and decorate the whare maihi, or bargeboards, through intergenerational inclusion.



Left: Students sit on the *marae ātea* during our visit to Rehua Marae

1. Manage and administer the Reserve in accordance with the approved Reserve Management Plan.

Te Kōhaka o Tūhaitara Trust 2016/17 work plan was based upon the Reserve Management Plan and Statement of Intent. We continue to work collaboratively with our key stakeholders to consolidate, and in most cases, enhance, the projects and programmes being undertaken by the Trust.

Our focus on the four pillars that support our mission to restore the park, culture, education, environment, and recreation, is contributing to the success of our intergenerational project.

Waimakariri District Council

The Trust's relationship with all sections of Waimakariri District Council continues to underpin the work we are carrying out on behalf of the people of the Waimakariri district and New Zealand.

This close relationship was especially evident when the Mayor and CEO joined the Trustees during the Minister of the Greater Christchurch Regeneration visit to Tūhaitara Coastal Park.

On the ground, the relationship remains cohesive with all sections of Council. Planning for the coastal forest harvesting programme, Ocean Outfall maintenance project and cycle/walkway between Waikuku Beach and Pegasus Town are well underway with the physical works scheduled for 2017/18. An animal pest control programme established and operating at the Eastern Conservation Area at Pegasus Town with financial

assistance from the WDC Parks Team is a significant improvement to protecting the coastal environment through the updated Northern Pegasus Bay Bylaw

The Trust received an annual grant for financial and secretarial services and a grant towards maintenance of the Pegasus cycle/walkway. We are thankful for this ongoing commitment.

Te Rūnanga o Ngāi Tahu/Ngai Tūāhuriri Rūnanga

We are over half way through the three-year funding from the Ngāi Tahu Mahika Kai Fund to support the Trusts main environmental works. This has allowed us to continue towards our shared vision for Tūhaitara Coastal Park including sustainable mahinga kai opportunities.

Te Ng i Tūāhuriri Runanga's support for the University of Canterbury bid to fund a joint research project with the University of Hawaii on the water quality and its effects on freshwater fish fauna, mahinga kai and wider ecosystems in Tūtaepatu Lagoon was essential for the bids success and will further mahinga kai sustainability.

We continue to have easy access to the expertise of TRoNT staff and this was especially beneficial, along with that of Mahaanui Kurataiao, in support of the Trust's evidence to the Consent Hearing for the development of lands adjoining Tūtaepatu lagoon.

Te Ngāi Tūāhuriri Runanga have continued to acknowledge and support the work being carried out by the Trust, with koha and again providing written support for funding applications and environmental initiatives including the Tuia project.

We continued to host visits to Tūhaitara as a part of nohanga experiences at Tuahiwi Marae and had regular volunteer support from Rūnanga members.

Department of Conservation

We had regular contact through the year with staff from the Mahaanui Conservancy with Kōwaro/Canterbury Mudfish surveying and noxious weed monitoring. Additionally, staff from the Waimakariri Conservancy have assisted with our Annual Open Day and Walking Festival events.

However, it is both parties knowing that access to advice and support is only a phone call away that makes this a robust relationship.

Department of Corrections

Again, we could not have completed the amount of work we did, had it not been for the Department of Corrections crews regularly attending the park.

Trail clearing, mulching plants and general park maintenance meant that we could focus more time on rehabilitation and animal pest control activities.

Warren Cook 'Cookie' is the main driver of this relationship, however the support of Rob Kent and Wayne Tibbles have strengthened this and for that we are extremely appreciative.

Environment Canterbury

Environment Canterbury is another key contributor to our ongoing success.

The Ranger Services Team work closely with the Trust General Manager and our volunteer rangers along the coast. There has been a marked improvement in the behaviour of the community in the coastal zone and this is directly in the most part due to the work of the ranger team and the adoption of the updated Northern Pegasus Bay Bylaws.

The Enviroschools Team were regular visitors to the St Joseph's School Biota Node sessions at Tūhaitara Coastal Park. This year too, the team supported our visit, along with the students from Kaiapoi North, Woodend and Rangiora Borough Schools, to view Rehua Marae's urban forest and stream.

The Waimakariri Zone Team have provided significant technical input into our understanding of the needs of the coastal freshwater network and support for the projects we have put forward to the CWMS Zone Committee.

Possibly one of the most beneficial outcomes of the relationship has been the practical input into our Pines Beach Wetland rehabilitation plans to ensure that we are carrying out these works in the most effective manner.

Friends of Tūhaitara/Volunteers

It was the Trust's pleasure to award Certificates of Appreciation to Rex Anglem, Warren Cook, Mark Racle and Dr Anna Rodrigues this year for their ongoing support ranging from ranger patrols, education and visitor services to technical report writing, animal pest control and general park maintenance activities.

Other volunteers contributing to Tūhaitara include Doug Wetthey, Wayne & Christina Reeves, Adrian & Debi Cook and Paul Chinnery who manage trap lines around Tūtaepatu Lagoon, the Pegasus Town ECMA wetland and Pines Beach Wetland and; Graeme Galway who has been warranted as a volunteer Ranger.

We also held regular planting and maintenance working bees during the year with good participation levels.

We are extremely fortunate to have a wide range of volunteers and groups supporting our work.

Our Facebook page has 561 likes and there is regular feedback to our weekly postings.

Working Waters Trust

The Working Waters Trust (WWT) continues to work with us on the Kōwaro/Canterbury Mudfish translocation within the park.

The WWT General Manager also supports the biota node project by including the students in the surveying work.

This is an exciting project which has led to the involvement of the University of Canterbury, which will be looking at Genome research to support the protection of species including the Canterbury Mudfish and Kaki/Black Stilt.

Community

We continue to have great support from the wider community and this is especially evident when we have an event or working bee. Examples being the Anzac Day planting where we had over 200 volunteers on site and the Canterbury Geocachers group who regularly visit the park, in large numbers, to maintain the planted dunes at Woodend Beach.

Additionally, we have strong support from parent helpers with our regular school visitors to the Biota Node project and Rangiora High School students who assisted us with a visitor survey and park maintenance.

This year we had visitors to the Park from the International Soroptimists, Rangiora Rotary, Tuahiwi nohanga visitors and a wide range of schools, community groups and interest groups.



Above: Some of the 2000 Anzac Day podocarp plantings

2. Ensure that the health and safety and employment conditions of Trust staff, contractors, and visitors meet relevant legislation.

All contractors, volunteers, and formal visitors are required to complete a hazard review before working in the park.

Additionally, the Trust updated its annual Health & Safety Plan and completed an audit of the Trusts Health and Safety policy and procedures during 2016/17.

3. Ensure all reporting mechanisms to the Settlers are timely and within their statutory timeframes.

The Trust completed its statutory reporting requirements during the year to Waimakariri District Council and Te Runanga o Ngāi Tahu (Te Ngāi Tūāhuriri Runanga).

This year we were provided with electronic log in access to Waimakariri District Councils online reporting hub, allowing us to input the quarterly reports directly.

All reports were supplied within the required timeframes.

4. Ensure that lease agreements are compatible with the Reserve Management Plan and finalised where necessary to maximise the revenue potential for the Trust.

The Trust has all its leases and licenses up to date.

The biennial rent review of the lease with Kev's Pickled Limited for the Trusts commercial kitchen was completed in June 2017.

5. Promote the cultural significance and history of the land and ensure this is reflected in new programmes.

The promotion of the cultural significance and history of the land is of paramount importance to Te Kōhaka o Tūhaitara Trust. This is reflected in all our programmes and relationships.

This year we hosted a field trip for delegates attending the NZ Coastal Restoration Trust Conference. This allowed us to promote the cultural significance and history of Te Kōhaka o Tūhaitara to people from across Aotearoa and to the visiting international delegates.

The Trust continues to host groups and corporates experiencing nōhanga at Tuahiwi Marae and this year it included staff from Te Rūnanga o Ngāi Tahu and the Maori Land

Court. This allows our stories to permeate into the narrative of these organisations and beyond.

We also had the opportunity to promote the cultural significance and history as part of the 'Precarious Nature' exhibition at the Centre of Contemporary Arts gallery in Christchurch. The exhibition ran between November 2016 and March 2017.

6. Maximise the opportunities for additional partnerships and sustainable funding to continue with the restoration of Tūtaepatu Lagoon.

This year we were fortunate to receive the services of Earthwork Landscape Architects to work with the General Manager to complete a freshwater network plan at no cost to the Trust. This was a practical exercise for a graduate Landscape Architect at the firm.

The plan includes a set of documents containing comprehensive data layers including hydrology, ecological make up, adjoining land ownership and finally projects for each section of the coastal freshwater network, running parallel to the sea between the Waimakariri and Ashley Rakahuri Rivers.

This will form the basis for future fund applications to support the continued restoration of our freshwater network including Tūtaepatu Lagoon.

We established practical animal pest control partnerships with local community members at the lagoon, to enable the Trusts General Manager to focus on other aspects of the rehabilitation of the Lagoon and the greater park.

We also completed the second stage of podocarp planting at Woodend Beach, following last year's kahikatea planting on the south end of the lagoon. Another 2000 trees were donated by Project Crimson on behalf of the Trees That Count programme.

This takes the total planted to 4000 and there is a commitment from Project Crimson for a further 6000 over the next three years. This will not only benefit the rehabilitation of Tūtaepatu, but also increase our capacity to sequester carbon at ū and work towards our vision for the Park.

7. Complete Stage Seven of the restoration of Tūtaepatu Lagoon.

The focus at Tūtaepatu Lagoon this year has been on maintaining the areas which have been completed during the rehabilitation work to date. This includes woody weed control of species including Old Man's Beard, Japanese Honeysuckle and the fleshy weed, Stinking Iris.

We have also extended the animal pest control program around the lagoon and out into the adjoining Pegasus Town Eastern Conservation Management Area (ECMA).



Left: Rebaiting DoC200 kill trap and setting up bait station

This includes 65 DoC 200 kill traps, 15 bait stations, 12 Trapinators, Sentinels and Timms and a mixture of leg-hold and cage live capture traps. We also have installed 10 Good Nature gas powered self-setting traps.

The total number of animal pests captured in the park since we established the first trap line at the lagoon in 2012, totals 1024 at 30 June 2017. This is a key component of the restoration of the lagoon and we are seeing the benefits through the diversity and number of native fauna and flora species.

8. Develop two performing biota nodes to progress the long-term goal of indigenous coastal forest along the length of the Tūhaitara Park.

This project has been the real success for engaging with the wider community and establishing the intergenerational relationships needed to achieve the Trusts 200-year vision. This year at Tūhaitara Coastal Park we expanded three of the existing biota node sites, Te Puawaitanga o Tuahiwi, Tamariki of Woodend and EnviroSchools.

Additionally new nodes were established by the University of Canterbury Forestry Society (Forsoc), the Rex and Margaret Anglem Whānau, Pegasus School's Pīwakawaka, Rangiora High School's Blue Planet Group and a community fore dune site; taking the total number to 20 Biota Node sites.

The Trust has also set aside sites for the University of the Third Age (U3A) and the Rangiora Rotary who will commence in the new financial year. Additionally, the Trust is partnering with Environment Canterbury Ranger staff to establish a second fore dune Biota Node. This will be located at the Ocean Outfall area just north of The Pines Beach, with the fencing already having been completed. This will be planted in the new financial year with Spinifex and Pingao.

Further Kowaro (Canterbury Mudfish) translocations to the biota node network ponds were completed during the latter part of 2016.



Above: Dr Anna Rodrigues shows Kaiapoi Nth students how to use a clarity tube, Biota Node session

9. Continue the rehabilitation of The Pines wetland.

A significant step towards the rehabilitation and the preservation of the wetland habitat values was taken this year, with the development of a three-stage task and funding assessment.

A field survey, completed as part of the assessment of the wetlands, found a significant population of the nationally threatened plant *Isolepis basilaris* along with natural populations of *Bolboschoenus caldwellii*, *Schoenoplectus pungens*, *Juncus pallidus* and *Juncus edgeriae*.

A multi-year commitment from the CWMS Waimakariri Zone Committee for funding to support the work was confirmed in June 2017 totaling \$83,000 over three years. The first stage of this will commence in spring 2017.

In the meantime, a DoC 200 trap line is being maintained behind the Dunns Avenue houses to protect a diverse range of resident and migratory native bird species which visit the area. This trap line is maintained by volunteers living on an adjoining property in Featherstone Avenue.

Additionally, discussions were held with the farmer, Mr Ross Winter who owns a small parcel of the wetland and his support for the rehabilitation project was confirmed.

10. Continue to develop and implement environmental education modules.

We continued the development of our education resources with the purchase of a clarity tube and water testing kits as part of a Basic Water Sampling module. This has allowed the students to gain an understanding of some of the very topical issues around freshwater and to further their ability in gathering data.

These are important skills the students are accumulating, especially those who may look to continue science subjects.

This year we promoted the Trusts *Bruce Banks Environmental Education Award* throughout the schools within the Waimakariri District. The aim of the award is assist a student who is promoting the protection of native biodiversity within the Waimakariri District. The inaugural winner is Daniel Racle, a year 13 student at Rangiora High School.

Other highlights for our education program were the continuation with Kaiapoi North, Woodend and St Josephs Schools; and the Pegasus Science academy, the hosting of an Enviroschools field trip which included an overview of the biota node project and planting 300 natives in the Enviroschools Biota Node and; working with Rehua Marae to establish an urban Biota Node in their grounds for adjoining central Christchurch Schools.

11. Ensure that access and maintenance programmes are in line with strategic plans and priorities and that they are appropriately resourced.

All the access and maintenance programmes are consistent with the 2015 – 25 strategic plan and annual plan priorities.

The Trust has ensured that provision is made in the annual budget to support these programmes, especially at Tūtaepatu Lagoon, the biota nodes and on the trail network.

However, as the Trust progresses the development of Tūhaitara Coastal Park, we recognise that additional resources will need to be sourced and allocated to ensure that increased expectations are met.

We have made a submission to the 2017/18 Waimakariri District Council Annual Plan for funding to complete a Business Plan in the next financial year, to identify issues and opportunities and to work towards financial independence.

12. Provide and maintain a minimum 15 kilometres of walking, cycling, and bridle trails within the park for recreational purposes.

This year we were fortunate to receive maintenance funding for the Pegasus Bay Walkway from Waimakariri District Council. This allowed us to complete approximately 500m of base-coursing to the walkway south of the Woodend Beach Domain. This has been well received by walkers and cyclists using the trail.

The Trust provided and maintained a minimum of 15 kilometres of walking cycling and bridle trails within the park for recreational purposes this year.

This completes the base coursing work on the Pegasus Trail and will allow us to carry out top-coursing each year to maintain a suitable all-weather trail.

We are also working with Waimakariri District Council to upgrade the existing Tūhaitara walkway/cycleway between Reserve Road in Waikuku Beach and Tiritiri Moana Drive in Pegasus Town, to improve pedestrian and cycle connectivity between Pegasus and Waikuku Beach. This is especially important for children attending Pegasus School.

This project is supported by the Woodend Sefton Community Board and Waimakariri District Council Roding section staff are working with the Trust to confirm the specifications and design.



Left: Base coursing the Pegasus Trail, south of Woodend Beach

- 13. Ensure concessions for events and other activities on Trust land will have Health and Safety Plans and Public Liability Insurance. (Note: Concessions are not just for events, but can be for ice cream vehicles, coffee vehicles, and research activities; they are a mechanism to control all activities.)**

All the events held at Tūhaitara Coastal Park have Health & Safety Plans and Public Liability insurance.

Where groups or individuals wishing to hold events do not have the appropriate health & safety plans, the Trust provides a template to assist them to complete one.

This year Tūhaitara Coastal Park hosted its 5th annual open day. This was again extremely successful with good weather and a wide range of contributors including University of Canterbury, St Joseph's School, Woodend Residents Associations, Forest & Bird, the Ashley Rakahuri Rivercare Group and Environment Canterbury static displays and interactive activities including guided walks to Tūtaepatu Lagoon.

The Trust also ran events to support Seaweed, the Christchurch Walking Festival and the Trees that Count project. We also attended the Estuary Festival at McCormacks Bay, Christchurch with a Kōwaro/Canterbury mudfish display and tank.

Other externally arranged events during the year included the NZ Coastal Restoration Trust Conference, the annual Pegasus Town Fun Run, Woodend School cross country, Canterbury Cross Country Association championship and numerous PAPO orienteering days.

- 14. Ensure all work programmes and maintenance activities are consistent with the Park's cultural, biodiversity, ecological, and recreation values.**

All the Trust work programmes and maintenance activities evolve from the Reserve Management Plan, Strategic Plan 2015 – 25 and the annual work plan and budget. This ensures they are consistent with our values. People may change, but values do not.

The General Manager briefs all contractors and volunteers on the Park values prior to any programmes or maintenance commencing. This includes ensuring an understanding of the accidental discovery policy and procedures.

15. Develop working partnerships with tertiary education providers.

Our relationship with the University of Canterbury continues to increase the opportunities for tertiary education interaction.

This year we have seen the installation of a weather station at Tūtaepatu Lagoon as part of the UC Geography interaction with the Park and Trust, an invertebrate study by a second year forestry student over the summer, the creation of the Forsoc (Forestry Society) biota node and; significantly the funding from the Ministry of Business, Innovation & Employment Te Pūnaha Hihiko - Vision Mātauranga Capability Fund for a First Nations Partnership across the takiwā of Te Ngāi Tūāhuriri and into the Pacific. This research is a joint study into the water quality and its effects on freshwater fish fauna, mahinga kai and wider ecosystems in Tūtaepatu Lagoon.

The research will be an exploration of evidence-based 'Western science' and Mātauranga Māori to provide catalysts for research organisations and hapū-based practitioners to establish new connections and develop mahinga kai relationship across the Pacific.

It is a partnership between the University of Canterbury, the University of Hawaii, Mahaanui Kurataio and Te Kōhaka o Tūhaitara Trust.

Other departments of the University have visited the park to assess opportunities to include it in future learning including those from humanitarian engineering and the College of Education.

OTHER

Regeneration Plan

The *Waimakariri Residential Red Zone Recovery Plan* was approved by the Minister Supporting Greater Christchurch Regeneration, Hon Gerry Brownlee in December 2016.

The Plan identifies significant areas of The Pines and Kairaki Beaches regeneration zone being divested to Te Kōhaka o Tūhaitara.

The Trust is required to develop a Concept Plan, in conjunction with the community, as a condition of the transfer of the lands.

This offers an opportunity to progress the Trust vision, secure alternative funding streams and contribute to the vibrancy of the adjoining communities.

We will be focusing on completing the Concept Plan in the next financial year.



Left: Trust Deputy Chair Joseph Hullen talks with MP's Gerry Brownlee and Matt Doocey during their visit to Tūhaitara Coastal Park

Recycled Coffee Cup Project

The Trust has continued its partnership with the Kaiapoi Coffee Culture to recycle used take-away coffee cups.

The used cups are collected and rinsed by coffee shop staff and picked up weekly by the General Manager.

The cups are used to pot seedlings into in conjunction with the students coming along to the Biota Node project.

To date we have potted up over 500 Tauhinu, Ti Kouka and Kowhai seedlings.

This year we commenced Harakeke, Ti Kouka, Tauhinu, umbrella sedge and NZ windgrass seed collection for the first time, from areas we have planted up over the past five years. The seed has been sown and is growing on in a hot house.

The students will be planting these out during the next financial year.



Above: Some potted Tauhinu seedlings

RESEARCH

The Trust has engaged with three research projects during the financial year:

Terrestrial Invertebrate Survey

In the 2016-2017 summer, Te Kōhaka o Tūhaitara Trust and the University of Canterbury co-funded a 2nd year student, Sarah MacDonald, to undertake a 10-week summer scholarship focused on generating a baseline inventory of terrestrial insect diversity at Tūhaitara coastal park.

The role of the summer student was to begin the process of documenting the current insect diversity in the park, particularly around the 'biota nodes' where restoration projects have been established by local schools and other groups. The data gathered is intended to provide information on the current insect diversity, to identify any ecologically or culturally important fauna and, provide educational resources to include in teaching lessons for schools visiting the park.

Weather Station

In February 2017, the University of Canterbury Geography department installed a weather station at Tūtaepatu Lagoon. The station had previously been deployed at Antarctica

The data being captured will allow for the establishment of baselines for temperature, wind direction and speed, precipitation and radiation. This will be invaluable when determining native plant species when the pine forest is harvested early in 2018.



Carbon Sequestration

The Trust completed its second Anzac Day podocarp planting with the support of the Trees that Count (TtC) project.

TtC is a national initiative where New Zealanders unite to help restore and enhance the environment, encourage biodiversity, clean air and waterways and make a difference to climate change in New Zealand by planting native trees.

We are also using our partnership with TtC to sequester carbon in native species, which can grow for many centuries.

This year, Trees that Count supplied 1000 Totara and another 1000 assorted native tree species, which were planted at Woodend Beach adding to the 2000 Kahikatea, Totara and Matai they donated last year.

It is proposed that the project will run for 5 years and over that time a 10,000-podocarp forest will be established.

We have also identified areas at The Pines and Kairaki Beaches, which we will be promoting as Carbon Sequestration sites in the draft Regeneration Zone Concept Plan.

We have been fortunate to have the services of Dr Anna Rodrigues, Forestry Ph.D. who has established trial plots at both sites to monitor the progress in establishing the trees. The findings will be published to support other similar coastal land managers to establish their own podocarp sites.

ISSUES

Unauthorised motor vehicles within the Park

During the 2016/17 summer period the Trust carried out a letterbox drop to the local beach communities informing them that the Trust was taking a zero-tolerance stance on unauthorised motor vehicle use in the Park.

The Trust also put the message out to the wider community through the Te Kōhaka o Tūhaitara website, Friends of Tūhaitara Coastal Park social media site and Environment Canterbury Coastal Ranger staff.

This resulted in three people being trespassed from the park for a period of two years and; along with Waimakariri District modifying the Northern Pegasus Bay Bylaw, a drop off in the number of vehicle infractions at the park.

Land Use Consent Woodend Beach Road

Te Kōhaka o Tūhaitara has raised concerns over the past two years regarding a proposed land development at 50 Woodend Beach Road adjoining Tūtaepatu Lagoon. The landowner had commenced dumping soil on the land without resource consent.

An abatement notice was issued by Waimakariri District Council while a Resource Consent application was made to introduce and spread up to 27,500M3 of soil across the lands.

The Trust's main concerns relate to the impact upon the stream running from the lagoon southward to the Waimakariri River, specifically the impact of silting upon the aquatic ecology and contamination from the introduced soil.

The Trust provided cultural, environmental and regulatory evidence at the Resource Consent hearing.

The applicant was granted consent with conditions and the Trust will follow this work closely over the next two years.